

From: Millanti, David - Division of Consolidated Plans and Audits
Sent: Thursday, April 24, 2014 8:48 AM
To: Title I, Part A Coordinators and KDE Title I Consultants
Subject: Funding Matrix

Title I Coordinators,

Please see below the note from Judy Howard in the Division of Budgets and Financial Management pertaining to the use of certain codes within the Title I, Part A portion of the funding matrix.

After reviewing 1st and 2nd quarter FY14 Title I, Part A (3104) CDIP expenditure reports, I have found 80% of Kentucky school districts using non-allowable codes. The 0610 General Supplies code is the most used and needs approval. There are large amounts of funds designated to 0617, Food Instructional Non Food Service. Code 0617 is not generally allowable but if used it must meet the criteria outlines in the federal guidance. These two codes are not the only non-allowable codes used by districts so I have attached the most recent (for FY14) funding matrix to help the Coordinator identify the incorrect codes if they have been put in to their budget.

I am asking you to consider sending an email to the Title I District Coordinator and ask them to review the report(s) submitted by the finance office to the quarterly CDIP for non-allowable codes. If approval is needed for a code the district needs to send a request but if the code in a "No" it will need to be corrected. Email the corrected 2nd quarter ending December 2013 or 3rd quarter ending March, 2014 CDIP expenditure report to me, judy.howard@education.ky.gov. If anyone has questions about their district non-allowable code(s) used they can contact me.

Please note the following descriptions for those codes mentioned above can be found within the [*Non-Competitive Federal Funding Matrix*](#).

0610	General Supplies	Not an appropriate code unless defined more clearly. Requires specific approval from KDE, DCPA.
0617	Food Instructional Non-Food Service	Not generally allowable. Food/beverage purchases must meet the criteria outlined http://www2.ed.gov/policy/fund/guid/gposbul/faqs-grantee-conferences-may-2013.doc

Be aware that code 0610 requires KDE approval prior to use for Title I, Part A expenditures. You may contact your Title I, Part A consultant to request the approval, which should include a description of the types of items to purchased and an estimated total of expenditures. We ask that districts do a one-time request and estimate for the school year, which should describe proposed expenditures for all school and district 0610 activities. This will allow us to assess the reasonableness and allowability of proposed costs.

Although 0617 is not widely allowable in most cases, non-instructional food purchases may be allowable in certain cases, such as providing snacks for parent involvement activities or school extension activities. Food purchases must adhere to guidance issued at the link provided in the description. See the attached email for further details.

Please take time to review and assess MUNIS for Title I, Part A project expenditures that may be assigned under these codes. If you have not requested approval to use code 0610, please work with your Part A KDE consultant to do so. Any other questions may be directed to your consultant, as well.

Thank you,

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